

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

LOWEY DANNENBERG COHEN, P.C., its
capacity as account holder of, and party with interest
in, the REZULIN SETTLEMENT FUND
Plaintiff,

vs.

JAMES R. DUGAN, II, STEPHEN B. MURRAY
d/b/a THE MURRAY LAW FIRM, RAWLINGS
AND ASSOCIATES, PLLC, GREG MURPHY,
MORAIN & MURPHY, LLC, WALLACE
JORDAN RATLIFF & BRANDT, LLC ELWOOD
S. SIMON & ASSOCIATES, P.C., KERSHAW,
CUTTER & RATINOFF, LLP, BERMAN
DEVALERIO PEASE TABACCO BURT &
PUCILLO, MARK FISCHER, GEORGE
RAWLINGS and SHIPMAN & GOODWIN, LLP
Defendants.

Case No. 08 Civ. 0461

HONORABLE LEWIS A. KAPLAN

ECF CASE

**DEFENDANTS', JAMES R. DUGAN, II AND STEPHEN B. MURRAY d/b/a THE
MURRAY LAW FIRM, MEMORANDUM OF LAW IN OPPOSITION TO PLAINTIFF'S
MOTION FOR FINAL DEFAULT JUDGMENT AGAINST DEFENDANTS JAMES R.
DUGAN, II AND STEPHEN B. MURRAY d/b/a THE MURRAY LAW FIRM**

NOW INTO COURT, through undersigned counsel, come defendants, JAMES R. DUGAN, II and STEPHEN B. MURRAY D/B/A THE MURRAY LAW FIRM ("Dugan and Murray"), and respectfully submit this Memorandum of Law in Opposition to Plaintiff's Motion for Final Default Judgment Against Defendants James R. Dugan, II and Stephen B. Murray d/b/a The Murray Law Firm.

Plaintiff, Lowey Dannenberg Cohen, PC ("Lowey") has moved this Court to enter a Default Judgment, pursuant to Federal Rules of Civil Procedure 54 and 55, and Local Civil Rule 55.2, against defendants Dugan and Murray on the grounds that they have failed to answer, move, or otherwise respond to Plaintiff's Amended Verified Complaint and Bill in the Nature of Interpleader (the "Amended Complaint") within the time set forth in the Federal Rules of Civil

Procedure. For the reasons and arguments set forth in Defendants', James R. Dugan, II and Stephen B. Murray d/b/a The Murray Law Firm, Memorandum of Law in Support of Motion to Vacate Default, incorporated herein in their entirety by reference, Plaintiff's Motion for Final Default Judgment Against Defendants James R. Dugan, II and Stephen B. Murray d/b/a The Murray Law Firm should be denied.

Dated: New Orleans, Louisiana
February 29, 2008

Respectfully Submitted,

/s/ Dane S. Ciolino
Dane S. Ciolino (DC-1964)
DANE S. CIOLINO, LLC
526 Pine Street, Fourth Floor
P.O. Box 850848
New Orleans, LA 70185-0848
Telephone: (504) 834-8519
Facsimile: (504) 324-0143
E-Mail: dciolino@loyno.edu

Counsel of record for Defendants, James R. Dugan, II and
Stephen B. Murray d/b/a The Murray Law Firm

CERTIFICATE OF SERVICE

I hereby certify that on February 29, 2008, I caused to be electronically filed the foregoing Memorandum of Law in Opposition to Plaintiff's Motion for Final Default Judgment Against Defendants James R. Dugan, II and Stephen B. Murray d/b/a The Murray Law Firm using the CM/ECF system which will send notification of such filing to registered counsel electronically. Pursuant to that notification, a true and exact copy of the foregoing was sent via email, fax, and/or U.S. mail to any party or counsel not receiving electronic service from CM/ECF by ordinary U.S. Mail, this 29th day of February, 2008.

/s/ Dane S. Ciolino
Dane S. Ciolino (DC-1964)